

TOGUT, SEGAL & SEGAL LLP
Bankruptcy Conflicts Counsel for Delphi Corporation, et al.,
Debtors and Debtors in Possession
One Penn Plaza, Suite 3335
New York, New York 10119
(212) 594-5000
Albert Togut (AT-9759)

Delphi Legal Information Hotline:
Toll Free: (800) 718-5305
International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
In re	:	
	:	
DELPHI CORPORATION, <i>et al.</i> ,	:	Chapter 11
	:	Case No. 05-44481 [RDD]
	:	
Debtors.	:	Jointly Administered
	:	
-----X	:	

**SECOND SUPPLEMENTAL AFFIDAVIT OF ALBERT
TOGUT PURSUANT TO BANKRUPTCY RULE 2014**

STATE OF NEW YORK)
):
COUNTY OF NEW YORK)

Albert Togut, being duly sworn, states the following under penalty of perjury:

1. I am the senior member of Togut, Segal & Segal LLP ("TS&S") located at One Penn Plaza, New York, New York 10119. I am a member in good standing of the Bar of the State of New York and am admitted to practice in the Federal Courts for the Southern and Eastern Districts of New York, Court of Appeals for the Second Circuit, and Supreme Court of the United States.

2. On October 8, 2005, Delphi Corporation and certain of its

subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the “Delphi”), filed an Application for an Order Under 11 U.S.C. § 327(a) and Fed R. Bankr. P. 2014(a) (I) Authorizing the Employment and Retention of Togut, Segal & Segal LLP as Conflicts Counsel for the Debtors; and (II) Scheduling a Final Hearing Thereon (the “Application”). I executed a declaration on October 8, 2005 (the “Declaration”) that was filed in support of the Application.

3. On October 11, 2005, I executed and filed a supplemental affidavit (the “First Supplemental Affidavit”) which disclosed TS&S’s role as conflicts counsel for Tower Automotive Inc. (“Tower”) in Tower’s chapter 11 cases and confirmed that: (i) TS&S would not represent Tower in an action against the Delphi; and (ii) TS&S would not represent Delphi in an action against Tower.

4. Pursuant to an interim Order dated October 14, 2005, and a final Order dated November 4, 2005, this Court authorized the retention of TS&S as Delphi’s conflicts counsel. TS&S has represented, and continues to represent, Delphi as its conflicts counsel in their chapter 11 cases since the filing of the Debtors’ chapter 11 petitions.

5. This affidavit (the “Second Supplemental Affidavit”) supplements the Declaration and the First Supplemental Affidavit.

6. By an Order dated November 20, 2006, TS&S was retained as conflicts counsel by Dura Automotive Systems, Inc. (“Dura”) in Dura’s chapter 11 cases pending before Bankruptcy Judge Kevin J. Carey in the United States Bankruptcy Court for the District of Delaware. Kirkland & Ellis (“K&E”) has been retained to serve as primary bankruptcy counsel for Dura.

7. Delco Chassis Division, an affiliate of Delphi, purchases products from Dura.

8. Dura has scheduled and filed claims against Delphi totaling approximately \$400,000. The total scheduled liabilities in the Delphi chapter 11 cases exceed \$20 billion. Dura's claims represent an insignificant amount of the total claims in the Delphi's cases.

9. Prior to my firm's retention by Dura, I advised Delphi and Skadden, Arps, Slate, Meagher & Flom LLP ("Skadden"), primary bankruptcy counsel for Delphi, of Dura's desire to retain TS&S as its conflicts counsel. Neither Delphi nor Skadden had any objection thereto.

10. As noted in my Declaration and First Supplemental Affidavit, Delphi is not a K&E client. Dura and K&E have agreed that if Dura must file any action or motion in which Delphi is an adverse party, then K&E, and not TS&S, will handle such matter.

11. My firm, therefore, will not represent Dura in any action against Delphi. Moreover, my firm will not represent Delphi in any action against Dura.

12. I will continue to file supplemental affidavits regarding my firm's retention in these chapter 11 cases should any additional relevant information arise.

/s/ Albert Togut
Albert Togut (AT-9759)

Subscribed and sworn to before me
on this 7th day of December, 2006 in
New York, New York.

/s/ Elizabeth Wayne
Notary Public